#### IN THE UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re	X: Chapter 11
mie	: Chapter 11
DPH HOLDINGS CORP., <u>et</u> <u>al.</u> ,	: Case No. 05-44481 (RDD)
Reorganized Debtors.	: (Jointly Administered)
	X
<u>AFFIDAVIT</u>	OF SERVICE
	orn according to law, depose and say that I am LLC, the Court appointed claims and noticing ove-captioned cases.
the party listed on Exhibit A hereto via o	be served the document listed below (i) upon overnight mail, (ii) upon the parties listed on a, and (iii) upon the party listed on Exhibit C
Proofs of Administrative Claim Nos.	espect to Reorganized Debtors' Objection to 19147 and 19921 (Navistar, Inc. f/k/a oration) (Docket No. 21032) [a copy of which
Dated: December 23, 2010	
State of California County of Los Angeles	
	e me on this 23 <sup>rd</sup> day of December, 2010, by s of satisfactory evidence to be the person who
Signature: /s/ Michelle Cruz	_
Commission Expires: 1/2/14	

#### **EXHIBIT A**

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Special Parties

Company	Contact	Address1	City	State	Zip
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#### **EXHIBIT B**

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## 05-44481-rdd Doc 21043 Filed 12/23/10 Entered 12/23/10 23:29:03 Main Document Pg 14 of 36 DPH Holdings Corp. Post-Emergence 2002 List

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In re. DPH Holdings Corp., et al. Case No. 05-44481 (RDD)

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## 05-44481-rdd Doc 21043 Filed 12/23/10 Entered 12/23/10 23:29:03 Main Document Pg 26 of 36 DPH Holdings Corp. Post-Emergence 2002 List

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The Timpken Corporation BIC -				_						Representative for Timken
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L										
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In re. DPH Holdings Corp., et al. Case No. 05-44481 (RDD)

#### **EXHIBIT C**

#### 05-44481-rdd Doc 21043 Filed 12/23/10 Entered 12/23/10 23:29:03 Main Document DFF9-30 Post-Emergence Master Service List

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#### **EXHIBIT D**

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Bankruptcy Conflicts Counsel for DPH Holdings Corp, et al.,
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DPH Holdings Corp. Legal Information Website:

http://www.delphidocket.com

#### UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

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In re:

: Chapter 11

DPH HOLDINGS CORP., et al., : Case No. 05-44481 [RDD]

Reorganized Debtors. : Jointly Administered

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#### STATEMENT OF DISPUTED ISSUES WITH RESPECT TO REORGANIZED DEBTORS' OBJECTION TO PROOFS OF ADMINISTRATIVE EXPENSE CLAIM NOS. 19147 AND 19921

#### (NAVISTAR, INC. F/K/A INTERNATIONAL TRUCK AND ENGINE CORPORATION)

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), hereby submit this Statement of Disputed Issues (the "Statement of Disputed Issues") With Respect To Proofs Of Administrative Expense Claim Numbers 19147 and 19921 filed by Navistar, Inc. f/k/a International Truck and Engine Corporation ("Claimant") and respectfully represent as follows:

#### **Background**

- 1. On October 8 and 14, 2005 (the "Petition Date"), Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Diesel Systems Corporation ("Delphi Diesel") (collectively, the "Debtors"), predecessors to the Reorganized Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.
- 2. On July 15, 2009, Claimant filed Proof of Administrative Expense Claim 19147 ("Claim 19147") against Delphi Diesel. Claim 19147 asserts an administrative claim in the amount of \$36,872.63 for post-petition goods and/or services provided to Delphi Diesel.
- 3. On November 4, 2009, Claimant filed Proof of Administrative Expense Claim 19921, ("Claim 19921," together with Claim 19147, the "Claims") against Delphi Diesel. Claim 19921 asserts an administrative claim in the amount of \$26,638.12 for post-petition goods and/or services provided to Delphi Diesel.
- 4. October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified, (the "Modified Plan"), which had been approved by this Court pursuant to an order entered July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors. Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests."

- 5. On January 22, 2010, the Reorganized Debtors objected to the Claims pursuant to the Debtors' Forty-Third Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain Administrative Expense (A) Severance Claims, (B) Books and Records Claims, (C) Duplicate Claims, (D) Equity Interests, (E) Prepetition Claims, (F) Insufficiently Documented Claims, (G) Pension, Benefit, and OPEB Claims, (H) Workers' Compensation Claims, and (II) Transferred Workers' Compensation Claims, (III) Modify and Allow Certain Administrative Expense Severance Claims, and (IV) Allow Certain Administrative Expense Severance Claims (Docket No. 19356) (the "Forty-Third Omnibus Claims Objection").
- 6. On February 17, 2010, Claimant responded to the Forty-Third Omnibus Claims Objection (Docket No. 19466), reducing the amounts sought on Claims 19147 and 19921 to \$34,540 and \$1,500, respectively, or \$36,040 in the aggregate.

#### **Disputed Issues**

- 7. Delphi Diesel's books and records show no amounts due and owing relating to the Claims. Claimant asserts that an aggregate amount of \$36,040 remains due and owing on the Claims.
- 8. Delphi Diesel's books and records show no amounts due and owing relating to the Claims. It appears that Claimant does not recognize certain reductions and credits, reflected on Exhibit "1" annexed hereto, taken by Delphi Diesel in the normal course of business on account of various returns to Claimant. Claimant did not reject such returns nor did it reject the debits taken by Delphi Diesel on account of such returns. Additionally, the "core return" system that both Delphi and Claimant rely on to research, elevate and resolve disputes does not reflect any amounts owing or disputes relating to the Claims.

9. Based on the foregoing, there are no amounts owing on account of the Claims and the Reorganized Debtors request that the Claims be disallowed and expunged.

#### Reservation Of Rights

Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Reorganized Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Reorganized Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim(s) and (b) the Reorganized Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim(s).

Dated: New York, New York December 21, 2010

DPH HOLDINGS CORP., et al. By their attorneys, TOGUT, SEGAL & SEGAL LLP By:

/s/ Neil Berger NEIL BERGER (NB-3599) A Member of the Firm One Penn Plaza New York, New York 10119 (212) 594-5000

#### EXHIBIT "1"

#### **DELPHI DIESEL SYSTEMS DEBITS AND CREDITS**

Date of Debit	Debit Number (DN)	Debit (D)/ Credit (C)
	/Reference Number (RN)/	Amount
	Invoice Number (IN)	
5/15/2006	83-04414 (DN)	\$450.00 (D)
11/2/2006	25183 (RN)	\$2,290.00 (C)
7/10/2008	83-04870 (DN)	\$4,950.00 (D)
9/10/2008	83-04895 (DN)	\$18,810.00 (D)
11/11/2008	83-04922 (DN)	\$5,550.00 (D)
1/8/2009	83-04759 (DN)	\$1,590.00 (D)
4/4/2008	83-04816 (DN)	\$2,880.00 (D)
4/29/2008	802994903 (IN)	(\$1,980.00) (C)
4/6/2009	83-04985 (DN)	\$1,500.00 (D)
Total Amount of		
Debits/Credits		<u>\$36,040.00</u>